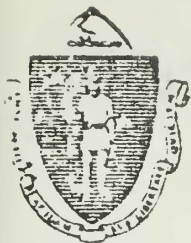


The Commonwealth of Massachusetts



Department of Revenue

Leverett Saltonstall Building,

100 Cambridge Street, Boston 02204

L. JOYCE HAMPERS
COMMISSIONER

May 4, 1982

You inquire as to the maximum amount of the railroad retirement employee tax which is deductible for Massachusetts income tax purposes.

General Laws Chapter 62, Section 3(B)(a)(3) allows a deduction from Part B adjusted gross income for "~~t~~/axes paid to the United States under the provisions of the...Federal Railroad Retirement Act".

The maximum amount of railroad retirement tax on an employee for 1981 is \$2,086.05 and for 1982 is \$2,656.80. (I.R.C. ss. 3121 and 3201).

For Massachusetts income tax purposes an employee's railroad retirement deduction for 1981 is the amount withheld but not more than \$2,086.05, and for 1982 is the amount withheld but not more than \$2,656.80.

Very truly yours,

A handwritten signature in cursive script, appearing to read "Joyce Hampers".
Commissioner of Revenue

LJH:RSF:mf

LR 82-40